



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board
June 11, 2019 – 10:00 a.m.
Springfield & Des Plaines, Illinois**

1. Roll Call: Jim Bilotta; Kevin Freeman; Dana Kinion; and Robert Steffen.

Staff: Mauro Glorioso, Executive Director and General Counsel;
Steve Waggoner, Chief Administrative Law Judge;
David Suarez, Chief Information Officer;
James J. Moffat, Chief Fiscal Officer & Human Resources;
Michael Bullock, ALJ, Public Service Administrator;
Dianne Lerman, Recording Secretary.

Guest: Ram Natarajan, Attorney, Managing Partner, Natarajan/ Worstell

Mr. Freeman, as acting Chairman, convened the meeting at 10:00 a.m.

2. Approval of Minutes from Previous Meeting

Mr. Steffen stepped away briefly at 10:05 am and rejoined the meeting at 10:10 am.

Mrs. Kinion moved to approve the Board Minutes of May 14, 2019 as presented. Mr. Freeman seconded the Motion and it carried 3-0 with Mr. Steffen abstaining.

3. Adoption or Amendments to the Agenda

Mr. Freeman and the Board welcomed guest Ram Natarajan. Mr. Freeman moved to amend the Agenda to move Agenda Item 5. Discussion of Motions, item qq. - Motion to

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Revive Judgement ahead of the Executive Director's Report. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Steffen abstaining.

qq. Motion to Revive Judgement

Martin Contreras: #08-20321-R-1 (Cook-Cicero) (Stip – Peter Verros)
Angelo DiPaolo: #02-25794-I-3 (Cook-Northfield) (Dec. – Ed Larkin)
James Johannesen: #07-30208-R-1 (Cook-Lyons) (Stip – Mendy Pozin)
James Johannesen: #02-27729-R-1 (Cook-Lyons) (Hearing – Mendy Pozin)
James Johannesen: #03-31139-R-1 (Cook-Lyons) (WOE – Mendy Pozin)
James Johannesen: #04-28752-R-1 (Cook-Lyons) (WOE – Mendy Pozin)
James Johannesen: #05-26442-R-1 (Cook-Lyons) (Hearing – Mendy Pozin)
Koo: #04-28714-C-1 (Cook-Lakeview) (Stip -Arnold Siegel)
Koo: #00-23449-C-1 (Cook-Lakeview) (Stip – Arnold Siegel)
Koo: #03-28018-C-1 (Cook-Lakeview) (Stip – Arnold Siegel)
Koo: #01-28536-C-1 (Cook-Leyden) (Stip – Arnold Siegel)
Community First Bank: #08-23266-C-1 (Cook-South Chicago) (Stip – Terry Engel)

Mr. Freeman moved to prepare orders for review and signature at the July Board Meeting granting the Motion to Revive PTAB decisions where the Cook County Treasurer has not issued refunds in accordance with PTAB decisions issued reducing the assessments. Mrs. Kinion seconded the Motion and it carried 4-0.

4. Executive Director's Report

Mr. Glorioso and the Board Members expressed their condolences to Mr. Bilotta on the recent loss of his father. Mr. Glorioso presented a condolence card from staff at the Des Plaines Office. Mr. Bilotta thanked the Board and stated he also received a card from the staff at the Springfield Office.

Mr. Glorioso turned the meeting over to David Suarez to present an update on current IT activities and projects.

Mr. Suarez discussed some of the difficulties encountered with connecting to the PTAB email via personal cell phones and devices. Mr. Suarez explained the State has necessary security measures in place and we may need to put their software on personal devices. Mr. Suarez reported he has met with the auditors and provided information and answers to their questions.

Mr. Suarez provided a verbal update on the transfer of data files received from the Cook County Board of Review. He stated he continues to work through resolving problems with their representative. A discussion followed, and the Board suggested Mr. Suarez should communicate directly with their technical IT staff.

Mr. Glorioso and the Board thanked Mr. Suarez for his report.

Mr. Glorioso turned the meeting over to James Moffat for an update on the Budget, Fiscal, and HR matters.

Mr. Moffat reported the general assembly approved our requested budget amounts. Mr. Moffat also reported on his attendance at the ongoing State and union contract negotiations meetings. Mr. Moffat further reported he has been working with the Auditors who had many operational questions.

Mr. Glorioso and the Board thanked Mr. Moffat for his report.

Mr. Glorioso reported on Operations. He reported the State Auditors have continued their review in both of our locations. Maggie from Auditor General Mautino's office has been diligently attending to our agency audit and still has several follow up questions. We anticipate another clean bill of health with the exception of being cited for "timeliness"

Mr. Glorioso reported on Staffing. Dan House, one of our clerical people applied for the newly created position of Appraisal Specialist 1, an entry-level position for non-attorney hearing officers. Mr. Glorioso reported on the 75-day workers. Brenda Cawley, Ellen Mahr and Barry Wood 75-day workers are in Springfield and Greg Costa is a 75-day worker in Des Plaines. Rich Kinner's term ended May 3rd.

Mr. Glorioso reported PTAB closed a total 1,676 decisions this month and our new total is 26,968 cases for the first 11 months of the fiscal year.

Mr. Glorioso reported he has been in contact with Mike Cabonargi, Cook County Board of Review Commissioner, and will be meeting with him shortly to address how to streamline the electronic transfer of data.

Mr. Glorioso further reported, the Civic Federation has acted favorable to our willingness to provide them with pertinent data to present their report. He stated he has been invited and will attend their annual meeting this month.

Mr. Glorioso reported on his attendance at the Legislative Session that ended this month on June 2. He further reported attending several session days in an effort to advance PTAB's cause for funding. Mr. Glorioso reported, while in Springfield he received an advance copy of the proposed budget and gratefully our requested amount appears to be funded in full at our requested amount of 10% over last year. Mr. Glorioso distributed a handout of the proposed budget to the Board Members.

Mr. Glorioso reported our building in Des Plaines was shut down for the entire day Monday May 20 due to lost power on Sunday May 19. Com Ed was out at the building all night and Mr. Glorioso stated he stayed in close contact with the CMS director and building manager throughout the day and well into the night. Mr. Glorioso further reported he made and received calls and texts at midnight and beyond until 5 am Tuesday when power was restored. Mr. Glorioso stated everyone reported for work Tuesday.

Mr. Glorioso reported the Regulatory Agenda is being prepared for the July 1st deadline. He stated we anticipate adding a provision for the collection of filing fees and the possible implementation thereof. He further reported we are also establishing the possibility of shortening the extension time frames. Mr. Glorioso distributed a copy of the Illinois Register, Property Tax Appeal Board, July 2019 Regulatory Agenda to each Board Member. A discussion followed.

Mr. Glorioso requested the Board members to provide input on the decision sent out previously on the Grand Tower Energy Center case. It offers a major reduction in Jackson County that will definitely affect that county's tax base. A discussion followed.

Mr. Glorioso distributed a copy of the "2019 Ethics Training for Appointees to State of Illinois Boards" to each of the Members for their review and signature. Appointees to State Board and Commissions are required to complete the training course annually.

Mr. Glorioso reminded the Board our next meeting is scheduled for 10:00 A.M. Tuesday, July 9, 2019, in the PTAB offices in Springfield and Des Plaines.

The Board thanked Mr. Glorioso for his report. Mr. Freeman moved to accept the Executive Director's Report. Mr. Steffen seconded the Motion and it carried 4-0.

5. Discussion of Motions

- a. Crestwood Care Center: #18-21783-C-3 (Cook - Lakeview)

Mrs. Kinion moved to grant a final 30-day extension. Mr. Steffen seconded the Motion and it carried 4-0.

- b. Chicago Land Trust: #17-41712-R-3 (Cook - North Chicago)

Mrs. Kinion moved to grant a final 30-day extension. Mr. Steffen seconded the Motion and it carried 4-0.

- c. Sean Patel / MSD Hotels LLC.: #17-01590-C-3 (Lake)

Mr. Steffen moved to grant a final 60-day extension to the Lake County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- d. Operating Engineers 649: #17-04095-C-1 (Peoria)
Shree Ganesh Hospitality Inc.: #17-04108-C-2 (Peoria)
Robert Randle: #17-04160-C-1 (Peoria)

Mr. Steffen moved to grant a final 60-day extension in each appeal to the Peoria County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

Mr. Steffen stepped away briefly at 10:20 am and returned at 10:25 am.

- e. First Midwest Bank: #18-00145-C-1 (Grundy)
Todd Byerly: #18-00156-R-1 (Grundy)
Attn. Dan Michlig Menard Inc.: #18-00204-C-3 (Grundy)
Mitchell Davisson: #18-00205-R-1 (Grundy)
Grant Simotes: #18-00209-R-1 (Grundy)
Benson Farm Partnership: #18-00220-F-1 (Grundy)

Mrs. Kinion moved to grant a final 30-day extension in each appeal to the Grundy County Board of Review. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Steffen abstaining.

- f. Young Sub Yoo: #17-02794-C-2 (Lake)
Harber Place, LLC: #17-02923-C-1 (Lake)
Capital One: #17-03211-C-3 (Lake)
Tanya Stann-McCarthy: #17-03353-C-1 (Lake)
Creekside Commons Condominium Assoc.: #17-03505-C-2 (Lake)
Gurnee Supportive Living L.P.: #18-00157-C-2 (Lake)

Uline: #18-00226-I-3 (Lake)

Tom Schweitzer: #18-00227-C-1 (Lake)

Macy's: #18-00228-I-3 (Lake)

Tradex Group, Inc.: #18-00231-C-1 (Lake)

Mr. Steffen moved to grant a final 60-day extension in each appeal to the Lake County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- g. Harting Inc.: #17-00273-I-2 (Kane)

Mr. Steffen moved to grant a final 60-day extension to the Kane County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- h. Dan O'Donnell: #18-00277-C-1 (Lake)

Mr. Steffen moved to grant a final 60-day extension to the Lake County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- i. Walgreens: #18-00866-C-2 (Massac)

Mr. Steffen moved to grant a final 60-day extension to the Massac County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- j. Timbercreek HCC, LLC: #18-01760-C-2 (Tazewell)

Mr. Steffen moved to grant a final 60-day extension to the Tazewell County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- k. Petersen Health Systems, Inc.: #16-07640-C-3 (Peoria)
Petersen Health Systems, Inc.: #17-06385-C-3 (Peoria)
Petersen Health Systems, Inc.: #18-01137-C-3 (Peoria)

Mr. Steffen moved to grant a final 60-day extension in each appeal to the Peoria County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- l. Aurora Supportive Living Center: #17-00144-C-3 (Kane)

Mr. Steffen moved to grant a final 60-day extension to the Kane County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- m. Terry Thies: #16-07598-R-1 (St. Clair)
Terry Thies: #16-07599-R-1 (St. Clair)

Mr. Steffen moved to grant a final 60-day extension in each appeal to the St. Clair County Board of Review. Mts. Kinion seconded the Motion and it carried 4-0.

- n. Walgreens: #18-00827-C-2 (Madison)
Walgreens: #18-00830-C-2 (Madison)

Mr. Steffen moved to grant a final 60-day extension in each appeal to the Madison County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- o. Thomas Prasil: #17-06071-C-1 (Lake)
Kenneth Malo: #17-06075-C-1 (Lake)
Kenneth Malo: #17-06076-C-1 (Lake)
Kenneth Malo: #17-06077-C-1 (Lake)
Michael Neuman: #17-06083-C-2 (Lake)
Khalid Mahmood: #18-00371-C-1 (Lake)
Natalie Bernardi: #18-00372-C-1 (Lake)
Khalid Mahmood: #18-00373-C-1 (Lake)
Khalid Mahmood: #18-00374-C-1 (Lake)
Khalid Mahmood: #18-00376-C-1 (Lake)
Jane Fidler: #18-00402-C-1 (Lake)
Douglas Adams: #18-00403-I-1 (Lake)
Chris Roder: #18-00405-C-1 (Lake)
Scott Schuster: #18-00406-I-1 (Lake)
Keith Surroz: #18-00407-C-1 (Lake)
Thomas McCauley: #18-00408-C-1 (Lake)
John John: #18-00409-C-1 (Lake)
John John: #18-00410-C-1 (Lake)
Matthew Brua: #18-00412-R-1 (Lake)

Mr. Steffen moved to grant a final 60-day extension in each appeal to the Lake County Board of Review. Mrs. Kinion seconded the Motion and it carried 4-0.

- p. John Hoskins: #17-06196-R-1 (Perry)

Mrs. Kinion moved to deny the Perry County Board of Review 's request for an additional extension. Mr. Bilotta seconded the Motion and it carried 4-0.

- q. David B. Houston: #17-06281-R-1 (Perry)

Mr. Bilotta moved to grant a final 30-day extension to the Perry County Board of Review. Mr. Freeman seconded the Motion and it carried 4-0.

- r. Ayoub Youshaei: #17-03938-C-1 (Lake)
Ralph Warner: #17-03937-C-1 (Lake)
Smart Enterprises, Inc: #17-03936-C-1 (Lake)
The Pauly Family , LP: #17-03933-C-1 (Lake)
YAM LLC: #17-03931-C-1 (Lake)
175 M. LLC: #17-03329-C-3 (Lake)

Mr. Steffen moved to deny the Lake County Board of Review's request for an additional extension. Mr. Bilotta seconded the Motion and it carried 4-0.

- s. Guy Scopelliti: #17-03935-C-1 (Lake)
Guy Scopelliti: #17-03934-C-1 (Lake)
Highland Park Automotive Inc.: #17-03932-C-1 (Lake)
William McNutt: #17-03152-C-1 (Lake)
Jim Cook: #17-03147-C-1 (Lake)
AR Quest: #17-03146-C-1 (Lake)
Impact Properties, LLC: #17-03142-C-1 (Lake)
Impact Properties, LLC: #17-03141-C-1 (Lake)

Mr. Steffen moved to deny the Lake County Board of Review's request for additional extensions. Mr. Bilotta seconded the Motion and it carried 4-0.

- t. Jay Homedi: #17-03145-C-2 (Lake)

Mr. Steffen moved to deny the Lake County Board of Review's request for an additional extension. Mr. Bilotta seconded the Motion and it carried 4-0.

- u. Bell Enterprises, Incorporated: #18-01047-C-2 (Woodford)
Bell Enterprises, Incorporated: #18-01049-C-1 (Woodford)
Bell Enterprises, Incorporated: #18-01050-C-1 (Woodford)

Mr. Steffen moved to grant a final 60-day extension in each appeal to the Woodford County Board of Review. Mr. Bilotta seconded the Motion and it carried 4-0.

v. Lake County Board of Review: Various Appeals

Mr. Steffen moved to deny the Lake County Board of Review's request for extension of time. Mrs. Kinion seconded the Motion and it carried 4-0.

w. Cook County Board of Review: Various Appeals

Mr. Steffen moved to grant the Cook County Board a final 90-day extension in each appeal from the current deadlines. Mr. Bilotta seconded the Motion and it carried 4-0.

x. Toys "R" Us, Inc.: #17-24544-C-2 (Cook - Riverside)

Mr. Steffen moved to grant a final 60-day extension to Intervenors North Riverside Public Library, Riverside S.D. #96 and Riverside-Brookfield H.S.D. #208. Mr. Freeman seconded the Motion and it carried 4-0.

y. AT&T Services, Inc.: #17-29548-C-2 (Cook - Worth)

Mr. Steffen moved to grant a final 60-day extension to Intervenors Cook County S.D. #130, C.H.S.D. #218 and City of Blue Island. Mr. Freeman seconded the Motion and it carried 4-0.

z. The Coca Cola Company: #17-29881-I-3 (Cook - Worth)
Sears #1840-Chicago Ridge: #17-31379-C-3 (Cook - Worth)
Samir A. Patel: #17-31853-C-2 (Cook - Worth)

Mr. Steffen moved to grant Intervenors C.H.S.D. #218 and Chicago Ridge Park District a final 60-day extension in each appeal. Mr. Freeman seconded the Motion and it carried 4-0.

aa. ADESA Illinois, LLC: #17-20903-C-3 (Cook - Barrington)
Fred J. Nolen: #17-25742-C-2 (Cook - Lemont)

Mr. Steffen moved to grant a final 60-day extension in each appeal to Intervenors C.U.S.D. #300 and Lemont Fire Protection District. Mr. Freeman seconded the Motion and it carried 4-0.

bb. Griffith Foods Inc: #17-28635-I-3 (Cook - Worth)

Mr. Steffen moved to grant a final 60-day extension to Intervenor C.H.S.D. #218. Mr. Freeman seconded the Motion and it carried 4-0.

cc. Johnnie Tom: #17-32414-C-2 (Cook - Stickney)

Mr. Steffen moved to grant a final 60-day extension to Intervenor Reavis H.S.D. #220. Mr. Freeman seconded the Motion and it carried 4-0.

dd. 9575 Partners, LLC: #17-28679-C-2 (Cook - Leyden)

Mr. Steffen moved to grant a final 60-day extension to Intervenor Village of Rosemont. Mr. Freeman seconded the Motion and it carried 4-0.

ee. Carl Ivanelli III: #17-30480-I-3 (Cook - Stickney)
Fifth Third Bank: #17-35648-C-2 (Cook - Worth)

Mr.. Bilotta moved to grant a final 45-day extension to Intervenor Central Stickney S.D. #100 and Oak Lawn-Hometown S.D. #123. Mr. Steffen seconded the Motion and it carried 4-0.

ff. Vanee Foods Co.: #17-36405-I-2 (Cook - Proviso)

Mrs. Kinion moved to grant a final 90-day extension to Intervenor Proviso Twp. H.S.D. #209. Mr. Bilotta seconded the Motion and it carried 4-0.

gg. Fifth Third Bank: #17-35572-C-2 (Cook - Orland)

Mrs. Kinion moved to grant a final 30-day extension to Intervenor Tinley Park C.C.S.D. #146. Mr. Steffen seconded the Motion and it carried 4-0.

hh. Kmart Corporation: #17-36130-C-2 (Cook - Orland)
First National Bank of Brookfield: #17-36400-C-2 (Cook - Proviso)

Mr. Steffen moved to grant a final 60-day extension in each appeal to Intervenor Tinley Park C.C.S.D. #146 and Riverside Brookfield H.S.D. #208. Mr. Freeman seconded the Motion and it carried 4-0.

ii. Jim Jorgensen: #16-22410-R-3 (Cook - New Trier)
Norridge Gardens: #17-20098-C-3 (Cook - Norwood Park)
Citadel Care Ctr 432 Poplar Drive, LLC: #17-21822-C-3 (Cook - New Trier)
Theodore B. Martin Jr.: #17-25892-R-2 (Cook - New Trier)

Mr. Steffen moved to grant a final 60-day extension to Intervenor Glencoe S.D. #35, New Trier H.S.D. #203, Eisenhower Public Library District, Norridge Park District, Norwood Park Fire Protection District, Ridgewood C.H.S.D. #234,

Union Ridge S.D. #86, Village of Wilmette, Wilmette Park District and Wilmette S.D. #39. Mr. Freeman seconded the Motion and it carried 4-0.

jj. Community Consolidated School District: #16-05848-C-3 (DuPage)

Mr. Steffen moved to grant a final 60-day extension to Intervenor, V Land Bloomingdale Army Trail, LLC. Mr. Freeman seconded the Motion and it carried 4-0.

kk. Oak Park Club Condo Assn: #17-24490-R-3 (Cook - Oak Park)

Mr. Steffen moved to grant a final 60-day extension to Intervenor Oak Park River Forest H.S.D. #200. Mr. Freeman seconded the Motion and it carried 4-0.

ll. Todd Lustbader: #16-34575-R-1 (Cook - Northfield)

Mrs. Kinion moved to grant the appellant's request to vacate the decision and dismiss the appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

mm. Grove Of Fox Valley: #18-00820-C-3 (Kane)

Mr. Steffen moved to grant the Motion to Stay proceedings until 60-days after final resolution of the 2015 appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

nn. Laura Hastert: #15-06433-C-1 (DuPage)

Mr. Bilotta moved to reinstate the appeal and set the matter for hearing. \Mr. Steffen seconded the Motion and it carried 4-0.

oo. Robert Becherer: #16-07499-C-2 (Logan)

Robert Becherer: #17-00099-C-2 (Logan)

Mrs. Kinion moved to grant the Motion to Rescind Default, Reinstate BOR and grant the BOR a final 60-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

pp. Vincent J. Incopero: #16-20810-R-1 (Cook)

Mr. Steffen moved to deny the appellant's request to re-review the appeal. Proper procedure is to file complaint for administrative review. Mrs. Kinion seconded the Motion and it carried 4-0.

qq. This item was moved to the front of the Agenda.

At 11:30 a.m. Mr. Freeman requested approval to momentarily leave the meeting and rejoin the meeting via the car telephone.

Mr. Steffen moved to allow Mr. Freeman to rejoin the meeting via the car telephone allowing Mr. Bilotta to continue the Meeting as the acting Chairman. Mr. Bilotta seconded the Motion and it carried 3-0.

6. Attachments

As to Attachment A, Mrs. Kinion moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0. Mr. Freeman was not present.

As to Attachment B, Mr. Steffen moved to approve the attachment as amended. Mr. Bilotta seconded the Motion and it carried 3-0. Mr. Freeman was not present.

Mr. Freeman rejoined the meeting via car telephone at 11:40 a.m.

As to Attachment C, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 3-0 with Mr. Freeman recusing.

As to Attachment D, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 3-0 with Mr. Bilotta recusing.

As to Attachment E, Mr. Bilotta moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 3-0 with Mr. Steffen recusing.

As to Attachment F, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0 with Mrs. Kinion recusing.

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0.

Workload Report

Mr. Glorioso presented and reviewed the Workload Report FY19 data through May 31, 2019. He stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. Mr. Glorioso reported staff produced 1,675 closed appeals for the month of May.

7. Other Business

Mr. Glorioso reminded the Board the next meeting is scheduled for 10:00 a.m., Tuesday, July 9, 2019 in the PTAB offices in Springfield and Des Plaines.

8. Adjournment

Mr. Steffen moved to adjourn the meeting at 12:10 p.m.. Mrs. Kinion seconded the Motion and it carried 4-0.

Respectfully submitted,

Mauro Glorioso

Executive Director & General Counsel

MG/dl